

believe the best arrangement for the care of young children is to have one parent at home. An ABC News poll last month showed that 77 percent of parents agree that while it may be necessary for a mother to work and contribute to family income, it would be better if she could stay home to care for the house and children.

In a parenting survey done for Warner Books, 87 percent of mothers said they would stay at home to raise their children if they could afford it. The Family and Work Institute reported that 70 percent of working parents feel they lack enough time with their children, and nearly two-thirds of all workers would reduce their work hours by an average 11 hours a week if they could.

In addition, 62 percent of parents with preschoolers want policymakers to concentrate on making it more affordable for a parent to stay at home during a child's first few years than on improving the quality and affordability of day care. In fact, 53 percent of parents preferred direct tax cuts to stay-at-home-parents, while only 1 in 3, 33 percent, would cut costs for families using day care. Members of Congress should trust in the judgement of parents, especially regarding the care of preschool children.

The Parents' Tax Relief Act, which I am introducing today with a dozen original cosponsors, contains seven major tax improvements to empower parents and strengthen families in America:

First, this legislation extends the Dependent Care Tax Credit to parents who choose to be at home with their children. Established in 1954, this credit allows families to claim up to 35 percent of \$3,000 in documented, non-parental child care costs, and 35 percent of \$6,000 in day care expenses for two children. Families who make the financial sacrifice to have one parent stay at home for their children should also benefit from this tax credit.

Second, the Parents' Tax Relief Act will make the \$1,000 child tax credit permanent and index it to inflation to retain its long-term value. This tax relief is critical for Nebraska families with dependent children.

Third, this legislation will double the personal income tax exemption to half of its original 1948 value, from \$3,100 to \$5,000. From 1948 to 1963 when this exemption was equivalent to \$10,000 in today's inflation-adjusted dollars, America witnessed a "marriage boom," a "baby boom," and a decline in the divorce rate. There is evidence suggesting these outcomes were significantly advanced by federal tax policy to strengthen families. Doubling the personal income tax exemption provides critical support to families with children, as well as elderly or disabled dependents.

Fourth, the Parents' Tax Relief Act eliminates the marriage tax penalty once and for all. This penalty discourages the sacred institution of marriage by unfairly taxing married couples filing jointly at a higher rate than two single individuals earning the same income. The 2001 tax cut law reduced this penalty by doubling the standard deduction for joint filers, and doubling the size of the 15 percent tax bracket for married couples. Unfortunately, these reforms will expire by 2010, along with the rest of the tax cuts enacted by Congress. The Parents' Tax Relief Act will extend marriage tax relief to all tax brackets to prevent the government from discouraging marriage or forcing both parents into the workforce.

Fifth, this legislation will support parents who operate a home-based business in order to spend more time with their children. The bill establishes a standard home-office tax deduction to replace complicated IRS regulations that prevent many small business owners from deducting legitimate expenses. The Congressional Budget Office estimates that nine million of the 17.3 million small businesses in the United States are homebased, and 55 percent are operated by women. Many home businesses are started to provide a secondary income.

Sixth, the Parents' Tax Relief Act encourages telecommuting for families with young children. It will create a Telecommuting Tax Credit allowing employers to deduct a portion of a telecommuting employee's wages for income tax purposes. It will also support President Bush's budget request to allow individuals to exclude from income the value of employer-provided computers and related equipment necessary for work from home. Telecommuting is one way mothers or fathers can stay at home with their children while still contributing to family income.

Finally, the Parents' Tax Relief Act protects the Social Security benefits of women or men who choose to stay-at-home with preschool children. When a parent leaves the workforce to be at home with a child, the family's finances may not only suffer, but career opportunities and future earnings potential may be diminished. Parents who stay at home to care for children during prime working years may also jeopardize their future Social Security benefits—especially in the unfortunate case of disability or divorce.

The Parents' Tax Relief Act addresses the realities stay-at-home parents face by allowing up to 10 years of flexible Social Security employment credits for parents who stay at home to raise children age six and under. Public policy should recognize and safeguard stay-at-home parenting as valuable work that contributes to the character and security of our Nation.

These seven tax improvements will empower parents and strengthen families. The Federal government must not tax parents out of their homes at the expense of children. I am pleased to note that Senator SAM BROWNBACK is introducing this legislation in the other Chamber. It is my hope this bill will address the needs of modern families who want to stay at home with their children without decimating their family finances.

I urge my colleagues to support families by cosponsoring the Parents' Tax Relief Act today.

#### TRIBUTE TO THE REVEREND MONSIGNOR PETER M. POLANDO

#### HON. TIM RYAN

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Monday, June 27, 2005

Mr. RYAN of Ohio. Mr. Speaker, I rise today in recognition of The Reverend Monsignor Peter M. Polando, who celebrates the twenty-fifth anniversary of his ordination this year.

Monsignor Polando was born in Youngstown, Ohio in 1954, and was ordained in 1980 at Youngstown's Cathedral of St. Columba. He has led a distinguished life, marked by numer-

ous degrees of higher education, an array of honors and awards, and a variety of career positions that have impacted many throughout Ohio. His impressive educational background includes a Bachelor of Arts degree from St. Gregory Seminary, Masters of Arts degrees from Mount St. Mary Seminary of the West, Notre Dame University, and Ursuline College, and a licentiate in Canon Law from Catholic University of America.

Monsignor Polando is a Chaplain of His Holiness, a high honor that was bestowed upon him by Pope John Paul II in 1997. Bishop Tobin, former head of the Youngstown Diocese, appointed him to the position of Adjutant Judicial Vicar of the Diocese of Youngstown in 2003. Monsignor Polando has served as Supreme Chaplain, Vice President and National Chaplain for the First Catholic Slovak Union of the United States and Canada, and as a Chaplain and Pastor for various churches, parishes, and organizations throughout Ohio. He has worked as an instructor at Walsh University, Ursuline College, and Cardinal Mooney High School, where he also served as principal and a cross country and track coach.

Monsignor Polando is also an active member of many organizations and societies including alumni associations, Knights of Columbus, Youngstown Council of Catholic Nurses and several Catholic Slovak organizations, including Slovak Catholic Sokol Wreaths 54 and 108, First Catholic Slovak Ladies Association Branch 169, and Ladies Pennsylvania Slovak Catholic Union.

Monsignor Polando has touched the lives of many with his dedication and faith, and I would like to honor and congratulate him on his twenty-fifth anniversary of his ordination.

#### A STATEMENT BY SECRETARY OF STATE CONDOLEEZZA RICE AT THE AMERICAN UNIVERSITY IN CAIRO

#### HON TOM LANTOS

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Monday, June 27, 2005

Mr. LANTOS. Mr. Speaker, I rise today to inform my colleagues of the forthright, courageous, and eloquent speech on democratization that Secretary of State Condoleezza Rice delivered on June 20, 2005, to an audience at the American University in Cairo during her trip this week to Egypt.

In Cairo, Secretary Rice acknowledged that democracies may vary somewhat from place to place, but she emphasized that there are certain ground-rules common to all democracies: "the right to speak freely, the right to associate, the right to worship as you wish, the freedom to educate your children—boys and girls, and freedom from the midnight knock of the secret police" among others.

Then she delivered powerful messages to both Middle Eastern authoritarian rulers and their citizens. To the rulers, Rice warned that "the fear of free choices can no longer justify the denial of liberty. It is time to abandon the excuses that are made to avoid the hard work of democracy."

Mr. Speaker, to the citizens of the Middle East she offered hope: "Millions of people are demanding freedom for themselves and democracy for their countries. To these courageous men and women, I say today: All free